30000. 21-37—100,000—22-8-58.

Revenue (1951) Department.

MS SERIES.

G.O. No. 2682

Dated 16 – 10 – 51

[Despatch Abstract.]

Tax – M.E.T. Act, 1939 – Music and dance &c. performances and Variety entertainments – Exemption – Granted

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Rt	801	Rev	13-7-49				
Rt	418	Rev.	8-7-51				

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Rt	37	Rev	28-1-52	Ms	2495	Rev	30-10-52
Memo	30LOIN 524	Rev.	16-6-52	Ms	3865	Rev	22-10-52
Rt	496	Rev.	31-7-52				
Memo	30LOIN	Rev	15-7-52				
Ms	739	Rev	13-3-53				

GOVERNMENT OF MADRAS

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ABSTRACT

Tax-Madras Entertainments Tax Act, 1939-Music and dance performances and variety entertainments-Exemption-granted.

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REVENUE DEPARTMENT

G.O.Ms.No.2682 Dated 16th October, 1951

Read the following:

G.O.Ms.No.584 Revenue, dated 12.3.1951.

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ORDER:

In March 1951, the Government issued orders exempting all dramatic performances other than dance-dramas from the liability to entertainments tax, for a period of two years from 1.4.1951. Representations have since been made by several Associations and Sabhas to the effect that the entertainments tax on music and dance performances was hampering the progress of Art. A deputation consisting of several prominent persons in the field of music met the Honorable Chief Minister and Hon'ble Minister (Finance) and pleaded for the removal of the entertainments tax on music and other performances, conducted by Sabhas and similar other registered Associations. The Government have examined the whole question. They are convinced that there is a case for granting exemptions as requested. They accordingly direct that all music and dance performances and variety entertainments comprising dance and music and other similar items conducted by approved registered Sabhas and similar music Associations be exempted from liability to entertainments tax for a period of two years from 1st November, 1951.

2. The exemption granted in para 1 above will apply to Harikathakalakshepams and to dance dramas like Kathakali, etc.

3. The application for exemption should be submitted by the Sabhas or Associations to the District Commercial Tax Officer having jurisdiction over the place of entertainment. On receipt of application a ~~*~~ Deputy ~~*~~ Commercial Tax Officer will after such enquiry as it is necessary submit to the Commercial Tax Officer concerned together with his remarks. The Commercial Tax Officer will pass final orders granting the exemption and also send a copy of his order to the Deputy Commissioner concerned for information. The Board is requested to issue suitable instructions to all the offices of the Commercial Department in the matter.

(Sd.) x x x x x x x x
Secretary to Government

To the Board of Revenue (Commercial Taxes)

p.t.o.

To ~~the~~ all Deputy Commissioners of Commercial Taxes.
" all Commercial Tax Officers.
" the Public Works (Information and Publicity) Department.

/True Copy/

Superintendent
Madras Record Office

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